E) / 000E		Entity Name: Payson City		GOVERNMENTAL		ENTERPRISE
FY 2005	T 4 3 /			FUNDS		FUNDS
PART I		REVENUES		Amount		Amount
<u> </u>		erty Taxes	T01		T01	
	1.1	Property taxes - (All property taxes not	101	707.070	101	
-	1.0	separately listed below.)	T01	707,076	T01	
		Property Taxes - Debt Service	T01	000.001	T01	
		Property Taxes - RDA Increment	T01	336,894	T01	
		Property Taxes - Library	T01	:	T01	
 	1.5	Property Taxes - Delinquent	101		101	
	2	Fee in lieu	T01	122,252	T01	
		r ce iii lieu		122,252		
	Loca	Il Sales Taxes				
		General sales tax - Local option	T09	1,826,194	T09	
		Highway improvement sales tax	T19	1,020,194	T19	
-		Resort community sales tax	T19		T19	
		Resort community sales tax Resort plus sales tax	T19		T19	
		Energy sales and use tax	T19		T19	
		Transient room tax	T19	6,709	T19	
		Public transit sales tax (UC 59-12-501)	T19	0,709	T19	
		Other - specify	T19	:	T19	
	3.0	Other - specify				
	Fran	chise Tax				
		Telephone franchise tax	T15	253,449	T15	
		Cable TV franchise tax	T15	34,529	T15	
		Water franchise tax	T15	34,329	T15	
		Sewer franchise tax	T15	•	T15	
		Other - Specify	T15	779,654	T15	
	7.0	Utility Tax		773,004		
	Lice	nses, Fees and Permits				
		Business license fees	T99	36,186	T99	
		Building permit fees	T99	316,417	T99	
	5.3	Other licenses, permits & taxes -	T99	010,111	T99	
	0.0	Specify		3,125		
		Animal License		0,120		
PART II	REV	ENUES - Other than tax and				
		governmental revenues				
	Utilit	y Sales Revenue / User Fees				
		Water supply system	A91		A91	1,601,573
		Electric power system	A92	:	A92	8,732,086
	1.3	Gas supply system	A93	:	A93	0,702,000
			A94	:	A94	
		Trailor of Duo System				
	Othe	r Sales and Service Revenue				
		Sewer charges	A80		A80	1,438,854
	2.2	Storm drainage	A80	:	A80	520,565
		John didmidge		GOVERNMENTAL		ENTERPRISE
				FUNDS		FUNDS
PART II	REV	ENUES - Other than tax and				
	inter	governmental revenues (cont.)		Amount		Amount

	1		A 0.4		A 0.1							
<u> </u>	2.3	Garbage collection / street cleaning	A81		A81	1,413,319						
			A C 4		A C 4							
		Parks and recreation charges	A61	492,325	A61	534,858						
	3.2	Airports - Include rentals and gross	A01		A01							
		sales of gas and oil.										
	3.3	Parking facilities, lots & meters	A60		A60							
		Hospital charges received	A36		A36							
	3.5	Cemeteries	A03	26,788	A03							
	3.6	Municipal housing rental projects	A50		A50							
		(gross)										
	3.7	Special police services	A89	66,847	A89							
		Impact fees	A89	432,965	A89	918,419						
	4.2	Connection fees	A89		A89							
	_	Plan check fees	A89	9,813	A89							
		Zoning & subdivision fees	A89	15,987	A89							
	4.5	Sale of maps & publications	A89		A89							
	5	Other miscellaneous fees	A89	522	A89	264,634						
		cial Assessments										
	6.1	Street cuts and public improvements	U01		U01							
		Sidewalk & curb repairs	U01		U01							
	6.3	Street lighting charges - Lighting	U01		U01							
		districts										
	6.4	Other special improvement & service	U01	131,870	U01							
		·										
	Fine	s and Forfeitures (Circuit Court)										
		Court fines, bail forfeitures, and moving	U99		U99							
		violations surcharges										
	7.2	Parking ticket revenue	U99		U99							
		3										
	Fine	S (Justice Court)										
		Court fines, bail forfeitures, and moving	U99		U99							
		violations surcharges		149,276								
	8.2	Parking ticket revenue	U99	110,210	U99							
	Inter	rest, Rents and Royalties										
	9	Interest earnings	U20	66,964	U20	113,492						
	10	Rents and royalties	U40	00,304	U40	110,432						
	1.0	rtonto ana royantos										
	Misc	cellaneous										
		Other miscellaneous revenue - Specify	U99	82,642	U99	601,269						
	11	capital contribution/sale of assets		02,042		001,209						
	12	Proceeds from bond issues	NR		NR							
		Receipts from sale of real property	U11		U11							
	13	receipts from sale of feat property		,		NMENTAL FUNDS			ENIT	ERPRISE FUNDS		
1	+				OVER							(f)
DART III	INITE	PCOVEDNMENTAL DEVENUE		(a)		(b)	(c) From federal		(d)	(e) From other	Г-	(f) om federal
PART III	INIE	RGOVERNMENTAL REVENUE				Erom other less!				local		
				From the Ctate		From other local	government		From the State			vernment
	1	Conoral aupport	C30	From the State 10,000	D30	governments 39,519	directly	C30	From the State 500,000 D30	governments	B30	directly
<u> </u>	I	General support	000	10,000	200	39,519	200	030	500,000		Doo	

	2	Public safety grants	C89		D89	231,587	B89		C89	6,799	D89		B89	
	3	Streets and highways / C Roads	C46	478,043	D46	231,367	B46	-	C46		D46		B46	
	4		C50	.	D50		B50	-	C50		D50		B50	
	5	Community development Liquor funds	C89	43,456 11,314	D89		B89	-	C89		D89		B89	
	6	Intergovernmental service contracts	C89	11,314	D89		B89	-	C89		D89		B89	
	7	Other - Specify	C89	1.875	D89		B89	-	C89		D89		B89	
	/	education		1,075	500		500						200	
		education			OVER	NMENTAL FUNDS					FNTF	RPRISE FUNDS		
PART IV	DIDE	ECT EXPENDITURES BY PURPOSE			JOVEN	INITIAL I ONDO		Demakasa at				IN NOL I ONDO		D
PARTIV		TYPE		Current Operation Direct expenditures including salaries and wages		Construction		Purchase of equipment, land, and existing structures		Current Operation Direct expenditures including salaries and wages		Construction		Purchase of equipment, land, and existing structures
				(a)		(b)		(c)		(d)		(e)		(f)
	_	ernmental Administration												
		Financial administration	E23	1,256,449	F23		G23		E23		F23		G23	
	1.2	Judicial / courts	E25	155,946	F25		G25		E25		F25		G25	
	1.3	Legal / attorney	E25		F25		G25		E25		F25		G25	
	1.4	General municipal buildings	E31	434,788	F31		G31	23,500	E31		F31		G31	
	1.5	Central administration	E29	154,936	F29		G29	_	E29		F29		G29	
	1.6	Planning and zoning	E29	615,870	F29		G29	_	E29		F29		G29	
	1.7	Economic development	E89	80,872	F89	5,336	G89		E89		F89		G89	
		lic Safety	F00		F00		000		F00		F00		000	
		Police	E62	1,589,989	F62	478,953	G62	41,324	E62		F62		G62	
	2.2	Fire	E24	448,848	F24		G24 G24	139,434	E24		F24 F24		G24 G24	
	2.3a	Ambulance / paramedic - Use this line if the services are part of the fire department.	E24		F24		G24		E24		F24		G24	
	2.3b	Ambulance / paramedic - Use this line if the services are not part of the fire department.	E32		F32		G32		E32		F32		G32	
	2.4	Corrections / Jail	E05	57,797	F05		G05		E05		F05		G05	
	2.5	Protective inspection and regulation	E66	76,253	F66		G66		E66		F66		G66	
		ronment and Housing												
	3.1	Sewer	E80		F80		G80		E80		F80		G80	
	3.2	Storm drainage	E80		F80		G80		E80		F80		G80	
	3.3	Solid waste management	E81		F81		G81		E81		F81		G81	
	3.4	Recycling programs	E81		F81		G81		E81		F81		G81	
	3.5	Housing & community development	E50		F50		G50		E50		F50		G50 G50	
	3.6	Redevelopment agencies	E50	132,513	F50	3,411	G50	1	E50		F50		G50	
				•	OVER	NMENTAL FUNDS					ENTE	RPRISE FUNDS		
PART IV		ECT EXPENDITURES BY PURPOSE TYPE (cont.)		Current Operation Direct expenditures including salaries and wages		Construction		Purchase of equipment, land, and existing structures		Current Operation Direct expenditures including salaries and wages		Construction		Purchase of equipment, land, and existing structures
				(a)		(b)		(c)		(d)		(e)		(f)

	3.7 Parks and recreation programs (not	E61		F61		G61		E61		F61		G61	
	addressed below.)	F0.4	646,971	F0.4	64,301	G61	65,315	E61	_	F61	_	G61	-
	3.8 Cultural & community events	E61	252,080	F61			<u>_</u>				_		
	3.9 Golf courses	E61		F61		G61		E61		F61		G61	
	3.10 Rodeo grounds & equestrian parks	E61	9,856	F61		G61		E61		F61		G61	
	3.11 Cemeteries	E03	85,485	F03		G03	_	E03		F03		G03	_
	3.12 Libraries	E52	268,588	F52		G52		E52		F52		G52	
	Transportation												
	4.1 Roads & streets - maintenance and	E44		F44		G44		E44		F44		G44	
	construction - See instructions		442,987		129,341		9,089						
	4.2 Other road and street maintenance -	E44		F44		G44		E44		F44		G44	
	including snow removal						_						_
	4.3 Sidewalk, curb, & gutter	E44		F44		G44	_	E44		F44		G44	_
	4.4 Street lighting	E44	<u></u>	F44		G44		E44		F44	_	G44	
	4.5 Engineering	E44	<u></u>	F44		G44		E44		F44	_	G44	
	4.6 Municipal airports	E01		F01		G01		E01		F01		G01	
	4.7 Parking facilities	E61		F61		G61		E61		F61		G61	
	Health												
	5.1 Own hospitals	E36		F36		G36		E36		F36		G36	
	5.2 Other hospitals	E38		F38		G38		E38		F38		G38	
	5.3 Health (other than hospitals)	E32		F32		G32		E32		F32		G32	
	Interest on Debt												
	6.1 Interest on debt - Water supply system	I91		,			,	I91	377,349				
	6.2 Interest on debt - Electric power system	192						192	93,947				
	6.3 Interest on debt - Gas supply system	193						193					
	6.4 Interest on debt - Transit or bus system	194						194					
	6.5 Interest on debt - All other interest	189	595,836					189	298,272				
	Utilities												
	7.1 Water supply system	E91		F91		G91		E91	880,949	F91	610,419	G91	
	7.2 Electric power system	E92		F92		G92		E92	8,160,242	F92	819,921	G92	21,900
	7.3 Gas supply system	E93		F93		G93		E93		F93		G93	
	7.4 Transit or bus system	E94		393		G94		E94		F94		G94	
	,												
	All Other Expenditures												
	8.1 All other expenditures - See instructions	E89		F89		G89		E89		F89		G89	
1	- Specify								792,560		485,038		
	Sewer,												
			,	יייי	NMENTAL FUNDS	:				ENITE	RPRISE FUNDS		
PART IV	DIRECT EXPENDITURES BY PURPOSE			OVER	KNIVIEN I AL FUNDS					CINIC	KPKISE FUNDS		
I-WULIA	AND TYPE (cont.)		Current Operation				Purchase of equipment,		Current Operation Direct				Purchase of equipment,
			Direct expenditures				land, and		expenditures				land, and
1			including salaries		Constant		existing		including salaries		0		existing
			and wages		Construction		structures		and wages		Construction		structures
			(a)		(b)		(c)		(d)		(e)		(f)

	8.2	All other expenditures - See instructions	E89		F89		G89		E89		F89		G89	
	0.2	- Specify								1,950,129		403,005		6,935
		non major activity								1,350,123		400,000		0,933
	8.3	All other expenditures - See instructions	E89		F89		G89		E89		F89		G89	
	0.0	- Specify												
		Opcomy												
				(OVER	NMENTAL FUNDS					ENTE	RPRISE FUNDS	l l	
PART V	INTE	RGOVERNMENTAL EXPENDITURES				Paid to Other						Paid to Other		
				Paid to State		Governments				Paid to State		Governments		
	1	Fire	L24		M24				L24		M24			
	2	Highways	L44		M44				L44		M44			
	3	Police	L62		M62				L62		M62			
	4	Sanitation	L81		M81				L81		M81			
	5	Recreation	L61		M61				L61		M61			
	6	Judicial and legal	L25		M25				L25		M25			
	7	All other	L89		M89				L89		M89			
				(OVER	NMENTAL FUNDS					ENTE	RPRISE FUNDS		
PART VI	PER:	SONNEL EXPENDITURES		Amount						Amount				
	1	Report the total expenditure for salaries	Z00						Z00					
		and wages included in column (a + c) of												
		part IV, as well as any salaries and												
		wages paid to your own government's												
		employees on force account												
		construction projects.		2,875,646						2,097,031				
							GC	VERNMENTAL an	d ENTERI	PRISE FUNDS				
PART VII	INDE	BTEDNESS										Detail of long-t	erm de	ebt outstanding
						Issued during		Retired during		Total		Revenue and		
				Outstanding at		fiscal year		fiscal year		Outstanding		nonguaranteed		Guaranteed
				beginning of year		(include all		(include all		(a + b - c=d)		bonds		bonds
						refunding debt)		refunded debt)		Also, (d=e+f)		Donus		
		-term Outstanding Debt		(a)		(b)		(c)		(d)		(e)		(f)
		Water supply system	19A	9,564,950		9,451,765	39A	9,436,872		9,579,843	44A	9,579,843	41A	
		Electric supply system	19B	2,615,000	29B		29B	615,000		2,000,000	44B	2,000,000	41B	
		Sewer system	19X	6,967,000	29X		29X	272,000		6,695,000	44X	6,695,000	41X	
		Gas supply system	19C		29C		29C				44C		41C	
		Transit system	19D		29D		29D				44D		41D	
	1.6	Public debt for privately owned housing,	19T		24T		34T				44T			
		industrial or business purposes												
							GC	VERNMENTAL an	d ENTERI	PRISE FUNDS		T =		
PART VII	INDE	BTEDNESS (cont.)						5				Detail of long-	erm de	ebt outstanding
						Issued during		Retired during		Total		Revenue and		
				Outstanding at		fiscal year		fiscal year		Outstanding		nonguaranteed		Guaranteed
				beginning of year		(include all		(include all		(a + b - c=d)		bonds		bonds
						refunding debt)		refunded debt)		Also, (d=e+f)				(4)
		-term Outstanding Debt	19X	(a)	201/	(b)	29X	(c)		(d)	441/	(e)	4437	(f)
	1.7	All other purposes	19X	4,869,904	29X		29X	609,538		4,260,366	44X	4,260,366	41X	

	Othe 2.1 2.2	er Long-term Obligations Capital lease purchase agreements Accrued leave liability (sick leave and vacation)		Outstanding balance at beginning of fiscal year (a) 2,297,404		Issued during fiscal year (b)	G89	Retired during fiscal year (c) 607,733		Balance at end of fiscal year (d) 1,689,671 747,407	
	Sho:	rt-term (interest bearing) Debt Total short-term debt	61V	Outstanding balance at beginning of fiscal year	64V	Balance at end of fiscal year					
PART VIII		H AND INVESTMENTS HELD AT END FISCAL YEAR		(a) Reserves held for redemption of long-term debt		(b) Unexpended proceeds from sale of bond issues held pending disbursement		(c) All other funds except employee retirement funds			
PART IX	RAT	Cash and investments held at end of fiscal year	W01	2,284,002	W31	RNMENTAL FUNDS	W61	4,425,846	_		E
	1. 2. 3.	Energy Sales & Use Tax Rate Cable TV Franchise Tax Rate Telephone Franchise Tax Rate		_							

Remarks:			
PART X Data supplied by:	Include with audit report submitted to:		
Name (Please print)	·		
Ben Probst	Utah State Auditor Utah State Capitol Office Complex, E310		
Title	Salt Lake City, UT 84114		
Partner	If you have any questions about the form, call or write:		
Date Telephone	Richard Moon		
2/15/2006 801-377-5300	Office of the State Auditor Utah State Capitol Office Complex, E310		
	Salt Lake City, UT 84114		
	FI (004) 500 4004 4 000 000 4040		
2005 Version	Phone: (801) 538-1334 or 1-800-622-1243 Fax: (801) 538-1383		
2000 V GISIOII	Email: richardmoon@utah.gov		

Revenue Categories

- 1 TAXES
- 1.01 General Property Tax (including RDA increment)
- 1.02 Delinquent Property Tax
- 1.03 Local Option Sales Tax (General Sales Tax)
- 1.04 motor Vehicle Tax
- 1.05 Resort Plus Sales Tax
- 1.06 Highway Improvement Sales Tax
- 1.07 Energy Sales & Use Tax
- 1.08 Telephone Franchise Tax
- 1.09 Cable TV Franchise Tax
- 1.1 Water Franchise Tax
- 1.11 Sewer Franchise Tax
- 1.12 Motor Vehicle Tax
- 1.13 Transient Room Tax
 - 2 LICENSES, PERMITS & FEES
- 2.01 Business License Fees
- 2.02 Building Permit Fees
- 2.03 Impact Fees
- 2.04 Connection Fees
- 2.05 Plan Check Fees

3 INTERGOVERNMENTAL REVENUE

- 3.01 Public Safety Grants
- 3.02 Other Federal Grants
- 3.03 CDBG
- 3.04 State B&C Road Funds
- 3.05 Other State Grants
- 3.06 Liquor Funds
- 3.07 Intergovernmental service contract revenue
- 3.08 Other Grants
 - 4 CHARGES FOR SERVICES
- 4.01 Court Costs, Fees & Charges
- 4.02 Zoning & Subdivision Fees
- 4.03 Sale of Maps & Publications
- 4.04 Special Police Services
- 4.05 Street Cuts and Public Improvements
- 4.06 Sidewalk & Curb Repairs
- 4.07 Parking Meter Revenue
- 4.08 Street Lighting Charges Lighting Districts
- 4.09 Other Special Improvement & Service District
 - 4.1 Garbage Collection Fee
- 4.11 Utility Fees
- 4.12 Storm Drainage Fees
- 4.13 Park Bowery & Other Public Property Rental
- 4.14 Cemeteries

5.0A	FINES & FORFEITURES (CIRCUIT COURT)
5.01A	Court Fines
5.02A	Bail Forfeitures
5.03A	Parking Ticket Revenue
5.04A	Moving violations surcharge per 1997 HB 447

(Salt Lake County cities only)

5.0B 5.01B 5.02B 5.03B	FINES (JUSTICE COURT) City Court Fines Parking Ticket Revenue Moving violations surcharge per 1997 HB 447 (Salt Lake County cities only) 6 BOND PROCEEDS 6.01 Bond Proceeds 7 MISCELLANEOUS REVENUE 7.01 Interest Earnings 7.02 Sale of Fixed Assets none 8 Fund Balance 8.01 Prior Year Fund Balance 8.02 Prior Year B&C Balance
	Expenditure Categories 1 GENERAL GOVERNMENT 1.01 City or Town Council 1.02 Executive & Central Staff Agencies 1.03 Attorney 1.04 Courts 1.05 Community Development, Housing, Planning & Zoning 1.06 Building Inspections 1.07 Economic Development & Redevelopment Agencies 1.08 Libraries 1.09 Municipal Elections (including bond elections etc.)
	2 PUBLIC SAFETY 2.01 Police Department 2.02 Fire Department 2.03 Ambulance 2.04 Corrections (Jail)
	3 CAPITAL IMPROVEMENTS 3.01 Construction or reconstruction of roads 3.02 Special District Capital Projects 3.03 Parks Projects 3.04 Municipal Buildings* (Identify project) 3.05 Housing Construction and Rehabilitation 3.06 New water lines, tanks, facilities etc. & replacement of existing 3.07 New sewer lines, treatment plant etc. & replacement of existing 3.08 Power generation new lines/facilities & replacement of existing 3.09 Power distribution new lines/facilities & replacement of existing 3.1 New storm sewer (drainage) lines/facilieis & replacement of existing 3.11 Technology & Telecommunications - major upgrades 3.12 Engineering

4 PARKS, RECREATION & PUBLIC PROPERTY

4.01 Contribution to Recreation District

- 4.02 Recreation Programs
- 4.03 Cultural & Community Events
- 4.04 Cemeteries
- 4.05 Golf Courses
- 4.06 Rodeo Grounds & Equestrian Parks
 - 5 Maintenance
- 5.01 Road and Street maintenance
- 5.02 Park Maintenance
- 5.03 Solid Waste (garbage) collection
- 5.04 Recycling Programs
- 5.05 Water line/facility maintenance
- 5.06 Sewer line/facility maintenance
- 5.07 Storm Sewer (drainage) line/facility maintenance
- 5.08 Power generation and distribution lines/facilities maintenance
- 5.09 Power distribution lines/facilities maintenance
- 5.1 Sidewalk, curb and gutter repairs (SID and other)
- 5.11 Street lighting expenses (one-time and ongoing)
 - 6 DEBT SERVICE
- 6.01 Principal
- 6.02 Interest
 - 7 MISCELLANEOUS
- 7.01 Judgments & Losses
- 7.02 Aquisition of new water rights
 - 8 OUTSTANDING DEBT (all debt not just for fiscal year)
- 8.01 Lease Revenue Bonds
- 8.02 General Obligation Bonds